

ABSTRACT

This research aims to analyze the factors influencing tax compliance on individual taxpayers who have on business in all KPP Pratama in Semarang. The research design was survey research using questionnaire as the instrument. The respondents of this research were individual tax payers who have on business in Semarang.

This research uses the taxpayers attitudes towards the understanding of taxation regulation, taxpayers attitudes towards service of fiscus, taxpayers attitudes towards imposition of tax penalty and taxpayers attitudes towards tax awareness as the independent variables and individuals tax compliance who have business as dependent variable. Sample data was analyzed using SPSS 17.00 for Windows.

The findings of this research show that, the effect of : (1) taxpayers attitudes towards the understanding of taxation regulation on individuals tax compliance who have business is positive and significant; (2) taxpayers attitudes towards service of fiscus on individuals tax compliance who have business is negative and insignificant; (3) taxpayers attitudes towards imposition of tax penalty on individuals tax compliance who have business is positive and significant; and (4) taxpayers attitudes towards tax awareness on individuals tax compliance who have business is positive and significant.

Key words: *tax compliance, taxpayer attitude, knowledge and understanding of tax regulation, service of fiscus, tax penalty, tax awareness.*